
Introduced by Senator Morrow

February 13, 2003

An act to add Section 6358.65 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

SB 230, as introduced, Morrow. Sales and use taxes: exemption: senior citizens.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. That law provides various exemptions from that tax.

This bill would exempt from that tax tangible personal property that is purchased, stored, used, or consumed by a person aged 65 years or older. This bill would also provide that this exemption does not apply to local sales or transactions and use tax rates and certain state rates imposed for the funding of locally provided services.

This bill would take effect immediately as a tax levy, but its operative date would depend on its effective date.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 6358.65 is added to the Revenue and
- 2 Taxation Code, to read:
- 3 6358.65. (a) There are exempted from the taxes imposed by
- 4 this part, the gross receipts from the sale in this state of, and the
- 5 storage, use, or other consumption in this state of, tangible

1 personal property that is purchased, stored, used, or consumed by
2 a person aged 65 years or older.

3 (b) (1) Notwithstanding any provision of the Bradley-Burns
4 Uniform Local Sales and Use Tax Law (Part 1.5 (commencing
5 with Section 7200)) or the Transactions and Use Tax Law (Part 1.6
6 (commencing with Section 7251)), the exemption established by
7 this section does not apply with respect to any tax levied by a
8 county, city, or district pursuant to, or in accordance with, either
9 of those laws.

10 (2) Notwithstanding subdivision (a), the exemption
11 established by this section does not apply with respect to any tax
12 levied pursuant to Sections 6051.2 and 6201.2, or pursuant to
13 Section 35 of Article XIII of the California Constitution.

14 SEC. 2. This act provides for a tax levy within the meaning of
15 Article IV of the Constitution and shall go into immediate effect.
16 However, the provisions of this act shall become operative on the
17 first day of the first calendar quarter commencing more than 90
18 days after the effective date of this act.

